

CHANGE OF FINANCIAL YEAR END FROM 30 SEPTEMBER TO 31 MARCH

The board of directors (the “**Board**”) of Yoma Strategic Holdings Ltd. (the “**Company**”) wishes to announce the change of the Company’s financial year end from 30 September to 31 March.

Implications

- Following the change in financial year end, the current financial year will cover a period of 18 months from 1 October 2021 to 31 March 2023 (“**FY2022**”).
- The Company will be releasing its (i) unaudited financial results for the first 6-month period from 1 October 2021 to 31 March 2022; (ii) unaudited financial results for the second 6-month period and 12-month period ended 30 September 2022, (items (i) and (ii) collectively, the “**Interim Financial Results**”); and (iii) unaudited financial results for the 18-month period from 1 October 2021 to 31 March 2023 (the “**Full Year Financial Results**”), in accordance with Rule 705 of the Listing Manual as follows:-

Type of Announcement	Financial Period	Comparative Financial Period	Latest Date for Release
Interim Financial Results	1 October 2021 to 31 March 2022 (6-month period)	1 October 2020 to 31 March 2021 (6-month period)	15 May 2022
	1 April 2022 to 30 September 2022 (6-month period) and	1 April 2021 to 30 September 2021 (6-month period) and	14 November 2022
	1 October 2021 to 30 September 2022 (12-month period)	1 October 2020 to 30 September 2021 (12-month period)	
Full Year Financial Results	1 October 2021 to 31 March 2023 (18-month period)	1 October 2020 to 30 September 2021 (12-month period)	30 May 2023

- In accordance with Rule 707 of the Listing Manual, the Company will hold its next annual general meeting for FY2022 within four (4) months from its financial year end (i.e. on or before 31 July 2023).

YOMA STRATEGIC HOLDINGS LTD.

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Rationale for Change

The Company and its subsidiaries operate primarily in the Republic of the Union of Myanmar (“**Myanmar**”). On 7 September 2021, the Central Bank of Myanmar announced the fiscal year will be changed to 1 April to 31 March (previously 1 October to 30 September) for banks, financial services companies and mobile financial services providers. Following this, on 30 September 2021, the Department of Taxpayer Services for Medium Taxpayers Office issued a letter informing taxpayers at its office that the change to the fiscal year will apply to these taxpayers. The Company’s Myanmar subsidiaries have effected the change in their financial year end from 30 September to 31 March to comply with the mandate.

As such, the Company and its Singapore subsidiaries have changed its existing financial year end from 30 September to 31 March to coincide with this mandatory change to reduce additional external audit costs and internal resources and efforts to be expended to accommodate the Company’s financial reporting.

By Order of the Board

Melvyn Pun
Chief Executive Officer
25 February 2022

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